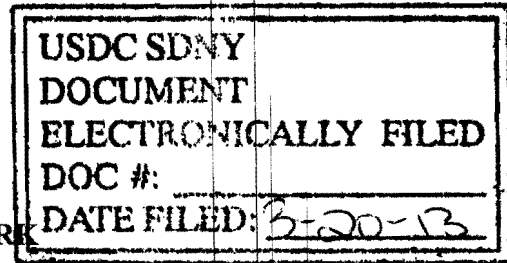


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IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

WALDEN CAPITAL PARTNERS, L.P.

Defendant.

Civ. No. 09-CV-2845

~~Jones, J.~~ (LAP)

**ORDER APPROVING THE PROCEDURES FOR WINDING UP AND
TERMINATING THE RECEIVERSHIP**

This matter came upon the Motion of the Small Business Administration as Receiver for Walden Capital Partners, LP for an Order Approving the Procedures for Winding Up and Terminating the Receivership. After careful consideration, this Court, being duly advised on the merits of the Motion,

HEREBY ORDERS AND DECREES THAT:

1. The Receiver's Motion is granted in its entirety;
2. The Receiver's agents will perform all administrative and accounting tasks necessary to windup and close the Walden receivership estate in an orderly manner, and to discharge the Receiver and its agents. These tasks will include, but are not limited to, finalizing the receivership accounting books and records, arranging for the return of

control of Walden to its General Partner, in care of Allan Greenberg, remitting payments and/or assigning assets from the estate in accordance with this Court's May 4, 2010 and July 26, 2010 Orders as funds permit, and delivering Walden's post-receivership records to the Federal Records Center.

3. This Court approves and confirms the form and manner of the procedures for winding up and closing the Walden receivership as set forth in the motion filed by the Receiver. Within ninety (90) days of receipt of notification of the entry of this Wind-Up Order, the Receiver and its agents shall perform any and all administrative and accounting tasks necessary to implement the provisions of this Wind-Up Order in order to windup and terminate the Walden receivership and discharge the Receiver, its agents, attorneys, contractors, the SBA, and its employees, and all other persons who have acted on the Receiver's behalf.

4. Any and all expenses associated with the windup and closing procedures shall be and are hereby chargeable and payable as administrative expenses of the Walden receivership. The Receiver is hereby authorized to prepay monies to the Receiver's agents, accountants and others to facilitate the closing of the receivership after the Walden receivership bank account is closed. Any funds not expended in the closing of the Walden receivership shall be remitted to SBA, Walden's Preferred Limited Partner, in accordance with this Court's May 4, 2010 and July 26, 2010 Order. Remittance to SBA of any prepaid funds not expended in the closing of the Walden receivership shall occur after a final reconciliation is completed post termination of the Walden receivership estate.

5. In accordance with this Court's May 4, 2010 and July 26, 2010 Order, the Receiver is hereby ordered to transfer and/or assign all the remaining assets of Walden, whether legal or equitable, acquired through stock purchases, mortgage, pledge, assignment, delivery or otherwise, whether real property, personal property or mixed to SBA, Walden's Preferred Limited Partner. The transfer and assignment documents to SBA will provide for the unconditional assignment, transfer and delivery of the assets to SBA, to the attention of Terry D. George, Financial Analyst, Office of SBIC Liquidation, Investment Division, U.S. Small Business Administration, 409 Third Street, S.W., Sixth Floor, and Washington, D.C. 20416.

6. This Court hereby appoints and authorizes either Charles Fulford, Principal Agent for the Receiver, or Terry D. George, Financial Analyst, Office of SBIC Liquidation, or such other agent or employee as SBA in its sole discretion shall designate, to sign and execute on behalf of, and as agent for, the Receiver, any and all papers necessary to effect any transfer(s) and assignment(s) to SBA as described in paragraph 5, above, and (ii) sign and execute on behalf of, and as agent for, any and all papers necessary to wind up and close the Walden receivership.

7. Within ninety (90) days after receiving notification of the entry of the Wind-Up Order by the Court, the Receiver shall transfer and deliver the accounting records of the Walden receivership that may be necessary to enable Walden to prepare and file tax returns that may become due after the termination of the Walden receivership to Walden's General Partner in care of Allan Greenberg.

8. Any files not delivered to, or not accepted by, the general partner of Walden shall be transferred to SBA and delivered to the Federal Record Center. SBA is

authorized to dispose of these records and files six years from the date of entry of the proposed Order. In the event that Walden's general or limited partners wish to obtain copies of such documents, such partners are ordered to serve a written request upon SBA, to the attention of Terry D. George, Financial Analyst, Office of SBIC Liquidation, Investment Division, U.S. Small Business Administration, 409 Third Street, S.W., Sixth Floor, Washington, D.C. 20416 within six years after the entry of the Wind-Up Order.


9. The Receiver is hereby authorized and ordered to surrender Walden's SBIC license to the SBA, to the attention of Terry D. George, Financial Analyst, Office of SBIC Liquidation, Investment Division, U.S. Small Business Administration, 409 Third Street, S.W., Sixth Floor, Washington, D.C. 20416, and the SBA is hereby authorized to revoke said license upon entry of this Wind-Up Order.

10. Upon completion of the tasks set forth in this Wind-Up Order, the Receiver is hereby ordered to file a Final Receiver's Report with this Court which Report shall confirm that the Receiver has completed the procedures enumerated in the Wind-Up Order for winding up and closing the Walden receivership estate. The Receiver is further ordered to attach, as an exhibit to the Final Receiver's Report, a Final Cash Receipts and Disbursements Summary from the date of inception of the Walden receivership, March 31, 2009, through the date of the closing of the Walden bank account.

11. Control of Walden will be unconditionally transferred and returned to its general partner, in care of Allan Greenberg, which transfer shall not be effective unless and until the Receiver has completed its duties under this Order and unless and until this Court enters an Order discharging the Receiver.

12. The Receiver is hereby ordered to serve a copy of this Wind-Up Order upon the general and limited partners of Walden.

SO ORDERED this 20th day of March, 2013



THE HONORABLE ~~BARBARA JONES~~ Loretta A. Preska
UNITED STATES DISTRICT COURT JUDGE